to three-quarters of them are employed. Our plan for financial assistance and tax cuts and tax credits will allow millions and millions of Americans who work at minimum or low wage or small employers who are the largest employers, and most of those people who do not have health insurance are not covered but they do work, we are providing in this tax relief package a responsible package. It is reckless in my opinion not to provide those working men and women with at least a minimal chance of getting some health coverage.

So somehow we have a difficulty between determining what is reckless and what is responsible. I think what the Republicans, the majority and myself, have done is a responsible action. I think we have a history of a President and a party who has dealt in recklessness. I think the examples are clear and the financial statements speak for themselves.

#### TAKE A CLOSE LOOK AT TAX CUT PROPOSALS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 19, 1999, the gentleman from Massachusetts (Mr. OLVER) is recognized during morning hour debates for 5 minutes.

Mr. OLVER. Mr. Speaker, it is sort of irony that I should be following the gentleman who just spoke because I am going to be speaking about the same thing. That was not specifically planned, but I am glad that it comes out that way.

Mr. Speaker, we are told this week that the main business of the Congress is proposals which have now passed both the House and the Senate to provide for an \$800 billion tax cut. Any time the Congress is thinking about tax cuts, it behooves everyone in America to hang on to their wallet, to sit up and take notice, to pay very close attention to who is being given tax breaks and why. But also how that differs from who the proponents are saying is going to get the tax breaks.

This week is no exception at all. The Republican leadership says that their tax cut is for the middle-class. For the middle-class in America, working Americans. For the middle-class. Well, that is clearly not true if we look at what has passed the House and the Senate. The House passed its bill 2 weeks ago. And starting at the wealthiest end of Americans, at Bill Gates, at the wealthiest end and come down to an annual income of \$300,000 a year, that 1 percent, just over a million Americans who have incomes between \$300,000 a year and Bill Gates, that richest 1 percent is on average going to get \$54,000 of tax breaks. It turns out to be 45 percent of the total of all the tax reduction being proposed goes to the 1 percent of the wealthiest Americans.

If we take 6 million Americans, 5 percent starting at the top of the scale down to an income of \$125,000 a year, I think it might be instructive to remember that every single Member of the Congress, every Member of the House and every Member of the Senate has income greater than \$125,000 a year, that 5 percent will average \$15,000 a year in tax cuts and gets 61 percent of the total reduction.

Mr. Speaker, if we start at the other end and come all the way up, all the way up from the lowest income American to people making under \$125,000 a year, all 95 percent of them, all 120 million taxpayers, they will receive less than the 1 percent whose income is over \$300,000 per year. It turns out that those people, who include the broad middle-class, income from \$25,000 a year to \$65,000 a year under the Housepassed bill, would get less than half as much in total tax reduction as the 1 percent richest portion of the population.

Let me put that in slightly different terms. If we were to take 100 people that we know, one person whose income is over \$300,000 a year and the rest whose income comes down from that point, and we have \$100 to give out in tax reduction, 100 people and \$100 in tax reduction, that one wealthiest person, that single one is going to get \$45. Forty-five of the dollars that it is possible to give out under the circumstances. Ninty-five people, the 95 starting from the lowest income up to incomes that covers the broad middleclass, they are going to get a total of \$39 divided among them.

If we look at it in terms of families, a family making \$30,000 a year would get less than \$1 a day in tax reduction. A family making \$50,000 a year, two people working, second jobs whatever it happens to be but under \$50,000 a year, at \$50,000 a year they would get less than \$2 a day in income. Yet the person who is making \$1 million a year, that person would get \$70,000 in that year. \$200 a day in tax breaks.

The Senate-passed plan is a little bit different. The wealthiest 5 percent in the Senate plan gets almost the same amount as the 95 percent, the 120 million people whose income is less than \$125,000 a year. And, again, I would urge my colleagues to remember that the portion of the population that is getting most of the tax break includes every Member of the House and the Senate of the United States. I have to ask, does anyone think that that is a fair way to distribute tax reduction in this country?

## RECESS

The SPEAKER pro tempore. Pursuant to clause 12 of rule I, the Chair declares the House in recess until 2 p.m.

Accordingly (at 12 o'clock and 58 minutes p.m.), the House stood in recess until 2 p.m.

□ 1400

#### AFTER RECESS

The recess having expired, the House was called to order by the Speaker protempore (Mr. STEARNS) at 2 p.m.

#### PRAYER

The Chaplain, the Reverend James David Ford, D.D., offered the following prayer:

Let us pray. We are grateful, O God, that the scriptures remind us that You are always with us and that Your love and forgiveness and strength will never depart from us. Whatever our concern or whatever our adversity, You restore our souls; and You lead us in the paths of righteousness. So it is with gratitude that we know we are never alone and we are never apart from Your strong arm. Your rod and Your staff they comfort us. Surely goodness and mercy shall follow us all the days of our lives and we will dwell in Your house forever.

Amen.

#### THE JOURNAL

The SPEAKER pro tempore. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

## PLEDGE OF ALLEGIANCE

The SPEAKER pro tempore. Will the gentleman from Ohio (Mr. CHABOT) come forward and lead the House in the Pledge of Allegiance.

Mr. CHABOT led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

# MESSAGE FROM THE PRESIDENT

A message in writing from the President of the United States was communicated to the House by Mr. Sherman Williams, one of his secretaries.

## MESSAGE FROM THE SENATE

A message from the Senate by Mr. Lundregan, one of its clerks, announced that the Senate had passed without amendment concurrent resolutions of the House of the following titles:

H. Con. Res. 107. Concurrent resolution expressing the sense of Congress rejecting the conclusions of a recent article published in the Psychological Bulletin, a journal of the American Psychological Association, that suggests that sexual relationships between adults and children might be positive for children.

H. Con. Res. 168. Concurrent resolution waiving the requirement in section 132 of the